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For information

Interim financial report and statements for the year ended 31 December 1998, the first year of the biennium 1998–1999

Summary

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 1998, the first year of the biennium 1998–1999. The document, comprised of the financial report and 11 statements supported by 1 schedule, summarizes the financial results of transactions made in 1998. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Administrative Committee on Coordination, the document is prepared to achieve harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information are included in the notes to the financial statements.

* E/ICEF/1999/15

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Abbreviations

ACC	Administrative Committee on Coordination
AGFUND	Arab Gulf Programme for the United Nations Development Organizations
EPF	Emergency Programme Fund
IFAD	International Fund for Agricultural Development
NGOs	non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
PROMS	Programme Manager System
PSD	Private Sector Division
UN	United Nations
UNDP	United Nations Development Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
WHO	World Health Organization

I. Interim financial report for the year ended 31 December 1998

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of UNICEF, accompanied by 11 statements and 1 schedule for the year ended 31 December 1998, the first year of the biennium 1998–1999. Of those, statements I, II, III and VII are now presented in line with the formats agreed upon by the Administrative Committee on Coordination (ACC) as a step towards the harmonization of the accounts of agencies in the United Nations system. The financial report provides the financial results of UNICEF activities in 1998. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the year 1998 totalled $966 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 1998. Income comprised $571 million for general resources, $279 million for supplementary funds and $116 million in emergency contributions. The breakdown of UNICEF income by source is: 62 per cent ($603 million) from Governments; 33 per cent ($314 million) from fund-raising campaigns, the sale of greeting cards and individual donations; and 5 per cent ($44 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities. The amount of $5 million was contributed under inter-organizational arrangements.

Expenditures

3. UNICEF expenditures in the year 1998 were $867 million. This amount consisted of $409 million for programme cooperation from general resources, $261 million for programme cooperation from supplementary funds and $115 million for emergency relief and rehabilitation. The remaining expenditures of $82 million were for management and administration.

Donations-in-kind

4. Donations-in-kind valued by donors at $106 million were delivered by UNICEF to projects during 1998. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In 1998, UNICEF received

$134 million in cash for these special accounts. Disbursements and obligations totalled $171 million, and $17 million were either returned to donors or approved by donors for other services.

Cash holdings

6. UNICEF has total cash of $467 million (which includes the unspent balances from special accounts in the amount of $52 million). An amount of $466 million is held in first-class banks, comprising $465 million in interest-bearing time deposit accounts and $10 million in current bank accounts. Cash-on-hand accounts amount to $1 million. The total cash holdings of UNICEF included $12 million in currencies restricted for use in donor countries for purchases and other local expenditures.

Approved programmes

7. During 1998, the Executive Board approved the amount of $1,247 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes $862 million in programmes to be funded from UNICEF general resources and $266 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1998. The total also includes $119 million for projects financed by pledges for emergency relief and rehabilitation.

(*Signed*) Carol **Bellamy**
Executive Director
United Nations Children's Fund

II. Financial statements for the year ended 31 December 1998

STATEMENT I

INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES FOR THE YEAR ENDED 31 DECEMBER 1998

(Thousands of United States dollars)

		1998				1997
		General resources	Supplementary funds	Emergency relief & rehabilitation	Total	Total
INCOME						
Voluntary contributions						
Governments	(schedule 1)	343,651	177,883	81,128	602,662	594,556
Non-governments/private sector	(schedule 1)	1,967	97,845	33,810	133,622	124,209
Private Sector Division a/	(note 3)	180,072			180,072	160,249
Funds received under inter-organizational arrangements	(schedule 1)		4,392	782	5,174	2,502
Other income						
Interest income		26,421			26,421	25,505
Miscellaneous income		18,982			18,982	17,888
Currency exchange adjustments		(251)	(1,254)	85	(1,420)	(22,975)
TOTAL INCOME		570,842	278,866	115,805	965,513	901,934
EXPENDITURE						
Programme assistance		267,867	260,946	115,255	644,068	672,685
Programme support	(statement VII)	141,395			141,395	149,601
Total programme cooperation		409,262	260,946	115,255	785,463	822,286
Management and administration	(statement VII)	81,747			81,747	91,162
TOTAL EXPENDITURES		491,009	260,946	115,255	867,210	913,448
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		79,833	17,920	550	98,303	(11,514)
Write-offs/prior periods' adjustments	(note 6)	4,098	5,179	5,559	14,836	6,318
Provision for uncollectible contributions receivable						5,000
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES		75,735	12,741	(5,009)	83,467	(22,832)
Reserve balances, 1 January		28,951			28,951	28,771
Increase in reserves		192			192	180
Fund balances, 1 January		172,478	275,833	90,075	538,386	561,218
RESERVES AND FUND BALANCES, 31 DECEMBER		277,356	288,574	85,066	650,996	567,337

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

a/ Effective February 1998, the name of Greeting Card and related Operations (GCO) was changed to Private Sector Division (PSD).

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT II

ASSETS, LIABILITIES, RESERVES AND FUND BALANCES AS AT 31 DECEMBER 1998

(Thousands of United States dollars)

		1998	1997
ASSETS			
Cash and term deposits			
Convertible currencies		455,186	410,324
Non-convertible currencies		11,729	6,427
Accounts receivable			
Contributions receivable		137,453	156,376
Less: Provision for uncollectible contributions receivable	(note 7)	(5,000)	(5,000)
Net contributions receivable		132,453	151,376
Other		228,696	172,905
Inventories		20,941	24,583
Buildings and equipment	(note 8)	12,887	13,131
TOTAL ASSETS		861,892	778,746
LIABILITIES			
Contributions received in advance		2,978	1,231
Unliquidated obligations		116,132	116,619
Accounts payable		23,221	29,151
Other funds and special accounts		51,588	49,506
Medical insurance plans		16,977	14,902
TOTAL LIABILITIES		210,896	211,409
RESERVES AND FUND BALANCES			
Reserves			
For procurement services - staff and related costs		2,000	2,000
For insurance	(note 9)	131	131
For capital assets	(note 2)	27,012	26,820
Total reserves		29,143	28,951
Fund balances			
General resources		248,213	172,478
Supplementary funds		288,574	275,833
Emergency relief and rehabilitation		85,066	90,075
Total fund balances		621,853	538,386
TOTAL RESERVES AND FUND BALANCES		650,996	567,337
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		861,892	778,746

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT III

CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 1998

(Thousands of United States dollars)

		1998	1997
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net excess (shortfall) of income over expenditure	(statement I)	83,467	(22,831)
Decrease in contributions receivable		18,923	609
Increase in provision for uncollectible contributions receivable			5,000
(Increase) in other accounts receivable		(55,791)	(23,301)
Decrease in other assets		3,642	12,293
Increase in contributions received in advance		1,747	745
Increase (decrease) in accounts payable		(5,930)	(2,628)
Increase (decrease) in unliquidated obligations		(487)	16,679
Increase (decrease) in other liabilities		2,075	1,556
Less: Interest income		(26,421)	(25,505)
NET CASH FROM OPERATING ACTIVITIES		21,225	(37,383)
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES			
ncrease (decrease) in balances on funds and special accounts		2,082	(7,753) a/
Plus: Interest income		26,421	25,505
NET CASH FROM INVESTING AND FINANCING ACTIVITIES		28,503	17,752
CASH FLOWS FROM OTHER SOURCES:			
Decrease in land and buildings		244	666
Increases in reserves/other funds		192	180
NET CASH FROM OTHER SOURCES		436	846
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS		50,164	(18,785)
CASH AND TERM DEPOSITS, 1 JANUARY		416,751	435,536
CASH AND TERM DEPOSITS, 31 DECEMBER		466,915	416,751

a/ Funds and special accounts shown under operating activities are now shown under investing and financing activities as recommended by the auditors. The comparative figures for 1997 have been modified accordingly

STATEMENT IV

LIQUIDITY POSITION AS AT 31 DECEMBER 1998

(Thousands of United States dollars)

	1998	1997
1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: a/		
Short-term assets		
Cash holdings b/	415,327	367,244
Contributions receivable for current and prior years	132,453	151,376
Accounts receivable, advances and deposits	228,696	172,905
Inventories	20,941	24,583
Total short-term assets	797,417	716,108
Short-term liabilities		
Contributions for following years received in advance	2,978	1,231
Accounts payable and other unliquidated obligations	139,353	145,770
Medical insurance plan	16,977	14,902
	159,308	161,903
Supplementary fund commitments	288,574	275,833
Emergency fund commitments	85,066	90,075
Total short-term liabilities	532,948	527,811
2. Change in UNICEF liquidity between 31 December 1998 and 31 December 1997		
Short-term assets	797,417	716,108
Short-term liabilities	532,948	527,811
	264,469	188,297
Increase in liquidity as at 31 December 1998	76,172	
3. Liquidity ratio		
Short-term assets	797,417	716,108
Short-term liabilities	532,948	527,811
Ratio	1.50:1	1.36:1

a/ UNICEF liquidity policy recommends a year-end general resources convertible cash balance equal to at least 10 per cent of projected general resources income.

b/ Excludes cash held in special accounts of $51,587,673 in 1998.

STATEMENT V

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION AS AT 31 DECEMBER 1998

(Thousands of United States dollars)

	General resources	Supplementary funds	Emergency relief and rehabilitation	Total
Unspent balances of programmes as at 1 January 1998	981,399	366,923	89,625	1,437,947
Approved at the Executive Board sessions a/				
New programmes	857,842			857,842
Made between Executive Board sessions b/	4,314	266,203	118,729	389,246
Write-off of pledges		(5,180)	(5,559)	(10,739)
Programme cancellations c/	(33,439)			(33,439)
Subtotal	1,810,116	627,946	202,795	2,640,857
Expenditures	491,009	260,946	115,255	867,210
Unspent balances of programmes as at 31 December 1998	1,319,107	367,000	87,540	1,773,647
Fund balance as at 31 December 1998	248,213	288,574	85,066	621,853
Translation adjustment, 1987-1993		2,709	(871)	1,838
Subtotal	248,213	291,283	84,195	623,691
To be financed from future income	1,070,894	75,717	3,345	1,149,956

a/ E/ICEF/1998/P/L.21, E/ICEF/1998 /AB/L.1 and E/ICEF/1998/5.

b/ 1998 programme budget allotments arising from GCO income.

c/ General resources programme cancellations of $ 33,439,306 represent unspent balances in the amounts approved by the Executive Board for various programme recommendations which expired in 1996, 1997 and 1998.

STATEMENT VI

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 1998

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
AFRICA					
Angola	11,554,817	28,745,659	40,300,476	13,663,826	26,636,650
Benin	4,758,140	6,131,027	10,889,167	2,425,682	8,463,485
Botswana	4,349,974	48,680	4,398,654	1,245,525	3,153,129
Burkina Faso	14,482,341	780,070	15,262,411	3,675,076	11,587,335
Burundi	3,349,544	(12,806)	3,336,738	1,463,263	1,873,475
Cameroon	8,892,853	(846,609)	8,046,244	981,547	7,064,697
Cape Verde	2,377,727	(144,317)	2,233,410	875,426	1,357,984
Central African Republic	5,279,515	343,291	5,622,806	1,448,302	4,174,504
Chad	8,062,756	1,005,772	9,068,528	3,067,506	6,001,022
Comoros	3,208,074	(3)	3,208,071	539,591	2,668,480
Congo	1,790,261	1,695,673	3,485,934	1,470,260	2,015,674
Cote d'Ivoire	8,932,213	1,515,043	10,447,256	3,226,522	7,220,734
Democratic Republic of the Congo	20,043,949	4,486,937	24,530,886	9,700,065	14,830,821
Equatorial Guinea	1,391,586	3,467,414	4,859,000	887,527	3,971,473
Eritrea	12,203,298	3,355,895	15,559,193	5,395,409	10,163,784
Ethiopia	46,732,544	4,686,815	51,419,359	15,269,272	36,150,087
Gabon	3,425,498	165,563	3,591,061	622,969	2,968,092
Gambia	1,921,512	3,807,710	5,729,222	1,460,881	4,268,341
Ghana	15,322,098	8,093,419	23,415,517	7,866,050	15,549,467
Guinea	7,824,783	2,263,269	10,088,052	3,148,297	6,939,755
Guinea-Bissau	6,880,717	1,944,573	8,825,290	1,846,332	6,978,958
Kenya	9,842,218	18,381,050	28,223,268	6,779,771	21,443,497
Lesotho	4,523,178	50,000	4,573,178	948,121	3,625,057
Liberia	13,689,341	4,380,672	18,070,013	8,136,726	9,933,287
Madagascar	12,143,309	3,529,264	15,672,573	5,350,727	10,321,846
Malawi	16,992,677	5,540,148	22,532,825	5,879,491	16,653,334
Mali	21,994,119	(817,467)	21,176,652	3,898,345	17,278,307
Mauritania	3,408,762	6,227,091	9,635,853	2,716,089	6,919,764
Mauritius	2,629,406	47,355	2,676,761	647,755	2,029,006
Mozambique	23,341,661	19,031,405	42,373,066	11,632,117	30,740,949
Namibia	7,589,967	179,251	7,769,218	2,478,073	5,291,145
Niger	8,326,625	4,967,691	13,294,316	5,124,049	8,170,267
Nigeria	58,900,630	1,085,368	59,985,998	13,747,068	46,238,930

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STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Rwanda	13,772,904	1,325,344	15,098,248	7,784,514	7,313,734
Sao Tome and Principe	3,089,805	(1,165)	3,088,640	518,220	2,570,420
Senegal	6,236,126	1,427,418	7,663,544	2,259,076	5,404,468
Sierra Leone	7,101,016	3,944,451	11,045,467	5,228,726	5,816,741
Somalia	11,048,596	12,248,873	23,297,469	11,650,854	11,646,615
South Africa	6,322,444	1,156,312	7,478,756	2,113,403	5,365,353
Swaziland	3,356,563	(19,997)	3,336,566	652,629	2,683,937
Togo	4,865,913	138,853	5,004,766	1,372,835	3,631,931
Uganda	44,065,775	9,343,799	53,409,574	13,900,418	39,509,156
United Republic of Tanzania	30,766,839	5,165,209	35,932,048	9,175,286	26,756,762
Zambia	13,180,034	4,784,552	17,964,586	5,783,112	12,181,474
Zimbabwe	15,280,792	3,141,966	18,422,758	4,451,660	13,971,098
Regional	9,867,064	17,509,067	27,376,131	14,585,024	12,791,107
Area total	545,119,964	194,299,585	739,419,549	227,093,417	512,326,132
THE AMERICAS AND THE CARIBBEAN					
Argentina	6,224,990	1,790,343	8,015,333	2,753,801	5,261,532
Belize	3,137,571	28,952	3,166,523	647,211	2,519,312
Bolivia	7,336,526	3,967,636	11,304,162	4,102,119	7,202,043
Brazil	15,001,170	9,996,978	24,998,148	11,902,049	13,096,099
Chile	4,300,046	49,728	4,349,774	858,716	3,491,058
Colombia	3,028,644	2,377,638	5,406,282	2,971,354	2,434,928
Costa Rica	3,296,953	216,410	3,513,363	791,745	2,721,618
Cuba	5,290,228	528,721	5,818,949	1,835,509	3,983,440
Dominica	7,590		7,590		7,590
Dominican Republic	4,940,494	618,833	5,559,327	1,560,318	3,999,009
Ecuador	4,234,906	4,848,725	9,083,631	2,752,878	6,330,753
El Salvador	7,263,869	(21,745)	7,242,124	1,963,415	5,278,709
Guatemala	10,473,556	851,488	11,325,044	3,360,533	7,964,511
Guyana	1,744,066	7,542	1,751,608	804,458	947,150
Haiti	6,095,719	826,849	6,922,568	2,178,319	4,744,249
Honduras	5,853,801	(10,273)	5,843,528	1,941,691	3,901,837
Jamaica	3,808,558	1,331,305	5,139,863	1,594,199	3,545,664
Mexico	5,476,549	1,310,244	6,786,793	2,480,180	4,306,613
Nicaragua	11,900,524	7,250,998	19,151,522	5,336,238	13,815,284

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Panama	3,665,527	108,057	3,773,584	990,522	2,783,062
Paraguay	3,440,742	52,713	3,493,455	1,331,674	2,161,781
Peru	4,432,607	2,472,335	6,904,942	3,291,324	3,613,618
Uruguay	3,495,071	143,787	3,638,858	991,795	2,647,063
Venezuela	5,007,440	(216,105)	4,791,335	1,052,702	3,738,633
Regional	8,403,207	12,891,428	21,294,635	6,318,212	14,976,423
Area total	137,860,354	51,422,587	189,282,941	63,810,962	125,471,979
EAST ASIA AND THE PACIFIC					
Cambodia	20,329,910	2,578,121	22,908,031	11,809,351	11,098,680
China	70,457,916	5,471,046	75,928,962	19,953,778	55,975,184
Democratic People's Republic of Korea	10,636,688	7,149,532	17,786,220	10,769,456	7,016,764
Indonesia	53,354,474	9,340,451	62,694,925	10,639,801	52,055,124
Lao People's Democratic Republic	6,605,883	4,018,750	10,624,633	2,120,156	8,504,477
Malaysia	2,377,693	21,180	2,398,873	571,678	1,827,195
Mongolia	3,754,322	379,348	4,133,670	848,279	3,285,391
Myanmar	23,025,097	1,220,135	24,245,232	6,413,584	17,831,648
Pacific island countries	6,924,641	348,275	7,272,916	1,449,205	5,823,711
Papua New Guinea	4,600,497	(142,940)	4,457,557	611,248	3,846,309
Philippines	15,149,359	14,052,747	29,202,106	6,799,228	22,402,878
Republic of Korea	23,430		23,430		23,430
Thailand	6,137,213	5,607,652	11,744,865	3,437,319	8,307,546
Viet Nam	37,411,075	4,623,567	42,034,642	12,196,763	29,837,879
Area total	260,788,198	54,667,864	315,456,062	87,619,846	227,836,216
SOUTH ASIA					
Afghanistan	17,857,085	2,081,487	19,938,572	7,132,248	12,806,324
Bangladesh	77,819,983	16,248,777	94,068,760	24,507,092	69,561,668
Bhutan	5,064,965	1,391,406	6,456,371	1,894,604	4,561,767
India	82,161,669	139,054,211	221,215,880	48,167,249	173,048,631
Maldives	985,357	2,552,000	3,537,357	628,200	2,909,157
Nepal	20,663,534	4,266,927	24,930,461	7,030,584	17,899,877

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Pakistan	16,914,312	60,747,179	77,661,491	11,083,860	66,577,631
Sri Lanka	5,363,935	7,499,163	12,863,098	3,592,012	9,271,086
Area total	226,830,840	233,841,150	460,671,990	104,035,849	356,636,141
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,932,149	(83,365)	3,848,784	670,044	3,178,740
Djibouti	1,405,530	3,501,363	4,906,893	907,852	3,999,041
Egypt	24,135,028	44,674	24,179,702	6,621,285	17,558,417
Iran (Islamic Republic of)	2,768,729	637,942	3,406,671	1,606,406	1,800,265
Iraq	14,324,225	2,679,418	17,003,643	10,310,977	6,692,666
Jordan	4,830,535	(513,568)	4,316,967	710,895	3,606,072
Kuwait	42,022	(838)	41,184		41,184
Lebanon	4,106,004	388,230	4,494,234	1,389,980	3,104,254
Morocco	6,602,648	541,759	7,144,407	1,828,694	5,315,713
Oman	3,252,252	29,783	3,282,035	742,676	2,539,359
Palestinian children and mothers	8,030,253	733,511	8,763,764	3,104,499	5,659,265
Sudan	26,907,355	45,730,655	72,638,010	34,724,773	37,913,237
Syrian Arab Republic	3,496,943	34,897	3,531,840	844,162	2,687,678
Tunisia	5,334,700	106,478	5,441,178	1,085,068	4,356,110
Yemen	4,672,818	10,102,564	14,775,382	3,397,730	11,377,652
Regional	73,498	211,330	284,828	10,813	274,015
Area total	113,914,689	64,144,833	178,059,522	67,955,854	110,103,668
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	4,807,903	1,088,713	5,896,616	1,963,370	3,933,246
Armenia	3,362,834	256,230	3,619,064	1,519,225	2,099,839
Azerbaijan	3,080,062	1,013,304	4,093,366	1,591,859	2,501,507
Belarus	8,848		8,848	7,142	1,706
Bosnia and Herzegovina	5,052,246	4,298,715	9,350,961	4,629,234	4,721,727
Bulgaria	548		548		548
Croatia	797,048	422,555	1,219,603	710,479	509,124
Federal Republic of Yugoslavia	627,014	4,654,273	5,281,287	1,730,713	3,550,574
Georgia	4,009,206	958,065	4,967,271	1,285,218	3,682,053

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Kazakhstan	3,433,785		3,433,785	1,349,069	2,084,716
Kyrgyzstan	2,777,985	138,378	2,916,363	828,699	2,087,664
Latvia	1,242		1,242		1,242
Republic of Moldova	3,166,454	239,801	3,406,255	584,185	2,822,070
Romania	2,677,279	1,119,612	3,796,891	1,691,408	2,105,483
Russia Federation	440,345		440,345	453,286	(12,941)
Tajikistan	4,100,783	447,673	4,548,456	789,347	3,759,109
The former Yugoslav Republic of Macedonia	1,260,735	2,075,589	3,336,324	1,131,020	2,205,304
Turkey	4,168,622	421,650	4,590,272	1,130,643	3,459,629
Turkmenistan	2,941,417	5,556	2,946,973	587,901	2,359,072
Ukraine	218,967		218,967	163,737	55,230
Union of Soviet Socialist Republics (former)	35		35	35	
Uzbekistan	3,641,743	172,525	3,814,268	2,158,937	1,655,331
Yugoslavia (former)	507,221	(166,047)	341,174	224,045	117,129
Yugoslavia (former) (new area programme from 1994)					
Regional	572		572	571	1
Area total	8,366,861	1,631,022	9,997,883	3,183,889	6,813,994
	59,449,755	18,777,614	78,227,369	27,714,012	50,513,357
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation		3,672,568	3,672,568	1,543,353	2,129,215
Regional funds	13,392,231	12,271,036	25,663,267	12,020,898	13,642,369
Programme Funds for the 1990s Goals	28,509,355	59,610,044	88,119,399	47,127,739	40,991,660
Emergency Programme Fund a/	23,060,675	4,013,857	27,074,532	1,894,166	25,180,366
International Child Development Centre					
Supplementary funds for PROMS	7,020,191	69,015	7,089,206	3,127,334	3,961,872
Maurice Pate Memorial Fund		600,000	600,000	99,332	500,668
		25,000	25,000	25,000	
Total global assistance	71,982,452	80,261,520	152,243,972	65,837,822	86,406,150
TOTAL PROGRAMME ASSISTANCE	1,415,946,252	697,415,153	2,113,361,405	644,067,762	1,469,293,643

STATEMENT VI (concluded)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Programme support	14,550,738	338,239,562	352,790,300	141,394,824	211,395,476
Management and administration	7,449,262	167,256,338	174,705,600	81,747,609	92,957,991
TOTAL BUDGET	22,000,000	505,495,900	527,495,900	223,142,433	304,353,467
TOTAL COOPERATION	1,437,946,252	1,202,911,053	2,640,857,305	867,210,195	1,773,647,110

a/ In 1998, the Executive Director made an allocation of $1,100,305 from the 1998 Emergency Programme Fund (EPF): $40,000 to the United Nations security programme; $63,100 to the Eastern and Southern Africa Regional Office; $26,904 to Kenya; $500,000 to the Democratic Republic of the Congo; $65,000 to Bolivia; $51,301 to Ethiopia; $200,000 to Cuba; $154,000 to the Dominican Republic; and an additional allocation of $317,771 from the 1996 EPF: $69,651 to Mexico; and $248,120 to the Democratic Republic of the Congo.

The Executive Board had approved a general resources emergency programme budget of $1,395,000 for headquarters' locations (other than EPF).

STATEMENT VI-1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1998

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
AFRICA					
Angola	3,319,496	18,729,000	22,048,496	3,288,484	18,760,012
Benin	1,714,834	5,913,000	7,627,834	934,525	6,693,309
Botswana	2,889,330		2,889,330	726,110	2,163,220
Burkina Faso	10,405,562		10,405,562	1,719,809	8,685,753
Burundi	2,407,057		2,407,057	957,422	1,449,635
Cameroon	7,433,058	(922,965)	6,510,093	788,407	5,721,686
Cape Verde	1,787,790		1,787,790	610,749	1,177,041
Central African Republic	4,090,279		4,090,279	915,098	3,175,181
Chad	5,597,023		5,597,023	1,295,308	4,301,715
Comoros	3,152,218	(3)	3,152,215	490,868	2,661,347
Congo	1,145,498	1,690,000	2,835,498	920,101	1,915,397
Cote d'Ivoire	8,700,494	42,823	8,743,317	2,155,860	6,587,457
Democratic Republic of the Congo	16,941,764	1,737,300	18,679,064	7,543,328	11,135,736
Equatorial Guinea	1,069,630	3,378,000	4,447,630	684,335	3,763,295
Eritrea	5,235,784		5,235,784	1,164,199	4,071,585
Ethiopia	33,542,027	24,455	33,566,482	11,077,693	22,488,789
Gabon	3,261,313		3,261,313	443,349	2,817,964
Gambia	931,154	3,594,000	4,525,154	764,400	3,760,754
Ghana	10,440,727		10,440,727	2,312,872	8,127,855
Guinea	5,846,584		5,846,584	1,481,393	4,365,191
Guinea-Bissau	4,574,157	(24,682)	4,549,475	850,075	3,699,400
Kenya	6,183,854	16,785,000	22,968,854	3,742,799	19,226,055
Lesotho	4,150,240		4,150,240	746,818	3,403,422
Liberia	1,401,492	2,046,000	3,447,492	1,000,862	2,446,630
Madagascar	10,884,966		10,884,966	2,788,816	8,096,150
Malawi	12,042,958		12,042,958	2,154,951	9,888,007
Mali	18,879,334	(2,274,334)	16,605,000	2,521,893	14,083,107
Mauritania	526,233	5,474,753	6,000,986	849,680	5,151,306
Mauritius	2,627,375	23,788	2,651,163	635,525	2,015,638
Mozambique	12,730,412	18,248,101	30,978,513	5,571,835	25,406,678
Namibia	4,872,784	(549,787)	4,322,997	875,868	3,447,129
Niger	4,288,101	4,411,000	8,699,101	3,286,157	5,412,944
Nigeria	56,502,435	60,792	56,563,227	12,620,490	43,942,737
Rwanda	5,472,732	(612,731)	4,860,001	1,252,595	3,607,406

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Sao Tome and Principe	3,072,999		3,072,999	519,385	2,553,614
Senegal	4,032,568	38,993	4,071,561	1,045,140	3,026,421
Sierra Leone	3,460,214	(544,214)	2,916,000	1,228,317	1,687,683
Somalia	2,321,856	5,859,000	8,180,856	2,175,749	6,005,107
South Africa	4,031,814		4,031,814	883,178	3,148,636
Swaziland	2,656,735		2,656,735	527,214	2,129,521
Togo	4,189,017		4,189,017	868,789	3,320,228
Uganda	19,214,535		19,214,535	3,441,881	15,772,654
United Republic of Tanzania	25,373,834		25,373,834	5,610,206	19,763,628
Zambia	8,204,309		8,204,309	1,620,539	6,583,770
Zimbabwe	5,108,983		5,108,983	811,509	4,297,474
Area total	356,715,559	83,127,289	439,842,848	97,904,581	341,938,267
THE AMERICAS AND THE CARIBBEAN					
Argentina	4,215,389	(61,081)	4,154,308	810,754	3,343,554
Belize	3,135,703		3,135,703	626,718	2,508,985
Bolivia	5,000,283	(450,376)	4,549,907	861,763	3,688,144
Brazil	9,255,457	2,118,082	11,373,539	5,022,832	6,350,707
Chile	4,275,881	32,340	4,308,221	843,474	3,464,747
Colombia	1,445,764	958,395	2,404,159	1,422,646	981,513
Costa Rica	3,146,390	28,861	3,175,251	610,965	2,564,286
Cuba	4,261,387	(5)	4,261,382	833,176	3,428,206
Dominican Republic	4,200,216		4,200,216	829,059	3,371,157
Ecuador	1,461,518	3,937,776	5,399,294	1,007,654	4,391,640
El Salvador	4,278,804		4,278,804	851,965	3,426,839
Guatemala	4,185,489	(114)	4,185,375	749,204	3,436,171
Guyana	1,551,747		1,551,747	664,574	887,173
Haiti	3,453,658	(699,658)	2,754,000	1,209,909	1,544,091
Honduras	3,278,268		3,278,268	786,201	2,492,067
Jamaica	3,180,180	11,598	3,191,778	468,589	2,723,189
Mexico	4,222,001	31,301	4,253,302	960,110	3,293,192
Nicaragua	4,199,384		4,199,384	894,821	3,304,563
Panama	3,192,674	52,297	3,244,971	650,266	2,594,705
Paraguay	2,586,203		2,586,203	818,871	1,767,332
Peru	3,125,294	151,933	3,277,227	902,554	2,374,673
Uruguay	3,385,699	73,857	3,459,556	882,424	2,577,132
Venezuela	4,429,546	(138,590)	4,290,956	842,271	3,448,685
Regional	6,144,429	(108,352)	6,036,077	948,986	5,087,091
Area total	91,611,364	5,938,264	97,549,628	24,499,786	73,049,842

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
EAST ASIA AND THE PACIFIC					
Cambodia	6,542,692		6,542,692	2,246,556	4,296,136
China	68,298,011		68,298,011	15,726,975	52,571,036
Democratic People's Republic of Korea	1,610,998	1,677,000	3,287,998	638,874	2,649,124
Indonesia	45,404,430		45,404,430	5,754,264	39,650,166
Lao People's Democratic Republic	5,290,385	(25,386)	5,264,999	866,738	4,398,261
Malaysia	2,377,693	21,180	2,398,873	571,678	1,827,195
Mongolia	3,344,747	(6,260)	3,338,487	605,380	2,733,107
Myanmar	22,142,295	(60,917)	22,081,378	5,130,235	16,951,143
Pacific island countries	5,938,541		5,938,541	927,405	5,011,136
Papua New Guinea	4,599,108	(349,108)	4,250,000	611,248	3,638,752
Philippines	7,582,903	12,492,310	20,075,213	3,175,134	16,900,079
Thailand	3,715,645	4,038,532	7,754,177	1,275,858	6,478,319
Viet Nam	30,768,950		30,768,950	5,920,029	24,848,921
Area total	207,616,398	17,787,351	225,403,749	43,450,374	181,953,375
SOUTH ASIA					
Afghanistan	14,060,040		14,060,040	4,164,825	9,895,215
Bangladesh	59,000,808		59,000,808	11,665,929	47,334,879
Bhutan	4,282,472		4,282,472	978,586	3,303,886
India	45,644,623	120,183,159	165,827,782	26,017,177	139,810,605
Maldives	985,357	2,552,000	3,537,357	628,200	2,909,157
Nepal	15,209,404		15,209,404	3,552,931	11,656,473
Pakistan	15,115,813	56,933,077	72,048,890	8,662,352	63,386,538
Sri Lanka	4,153,465	14,964	4,168,429	912,575	3,255,854
Area total	158,451,982	179,683,200	338,135,182	56,582,575	281,552,607

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,605,560	(757,048)	2,848,512	421,636	2,426,876
Djibouti	1,077,180	3,304,000	4,381,180	603,553	3,777,627
Egypt	18,234,202		18,234,202	3,643,337	14,590,866
Iran (Islamic Republic of)	2,768,728	579,420	3,348,148	1,552,132	1,796,016
Iraq	1,568,787	3,026,413	4,595,200	1,664,550	2,930,650
Jordan	4,817,372	(513,568)	4,303,804	707,909	3,595,895
Lebanon	3,708,541	95,908	3,804,449	1,000,587	2,803,862
Morocco	6,206,171	169,335	6,375,506	1,555,154	4,820,352
Oman	3,250,320	29,783	3,280,103	742,676	2,537,427
Palestinian children and mothers	5,193,555	(437,428)	4,756,127	1,344,255	3,411,872
Sudan	14,448,314		14,448,314	3,992,728	10,455,586
Syrian Arab Republic	3,496,943	19,547	3,516,490	836,883	2,679,607
Tunisia	4,342,611	46,170	4,388,781	793,681	3,595,100
Yemen	3,035,979	7,861,000	10,896,979	2,498,005	8,398,974
Regional	73,102	211,330	284,432	10,418	274,014
Area total	75,827,365	13,634,862	89,462,227	21,367,505	68,094,722
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	2,991,471		2,991,471	825,393	2,166,078
Armenia	2,278,783		2,278,783	761,686	1,517,097
Azerbaijan	2,120,076		2,120,076	673,001	1,447,075
Bosnia and Herzegovina	1,940,724	2,335,000	4,275,724	1,196,231	3,079,493
Croatia	85,784		85,784	83,876	1,908
Georgia	3,342,113		3,342,113	906,597	2,435,516
Kazakhstan	2,417,443		2,417,443	1,055,122	1,362,321
Kyrgyzstan	2,365,697		2,365,697	516,755	1,848,942
Republic of Moldova	3,151,076	(338)	3,150,738	530,886	2,619,852
Romania	1,848,251		1,848,251	777,165	1,071,086
Tajikistan	3,350,399		3,350,399	406,130	2,944,269
The former Yugoslav Republic of Macedonia	974,108	1,879,409	2,853,517	808,682	2,044,835
Turkey	4,008,042		4,008,042	1,054,481	2,953,561
Turkmenistan	2,486,348		2,486,348	461,531	2,024,817
Uzbekistan	2,736,631		2,736,631	1,638,111	1,098,520
Regional	8,240,599	(33,433)	8,207,166	3,074,318	5,132,848
Area total	44,337,545	4,180,638	48,518,183	14,769,965	33,748,218

STATEMENT VI-1 (concluded)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation		3,398,310	3,398,310	1,357,350	2,040,960
Regional funds	1,762,946	3,214,739	4,977,685	1,897,025	3,080,660
Programme Funds for the 1990s Goals	14,936	8,729,263	8,744,199	4,255,704	4,488,495
Emergency Programme Fund	23,060,675	3,502,837	26,563,512	1,757,009	24,806,503
Maurice Pate Memorial Fund		25,000	25,000	25,000	
Total global assistance	24,838,557	18,870,149	43,708,706	9,292,088	34,416,618
TOTAL PROGRAMME ASSISTANCE	959,398,770	323,221,753	1,282,620,523	267,866,874	1,014,753,649
Programme support	14,550,738	338,239,562	352,790,300	141,394,824	211,395,476
Management and administration	7,449,262	167,256,338	174,705,600	81,747,609	92,957,991
TOTAL BUDGET	22,000,000	505,495,900	527,495,900	223,142,433	304,353,467
TOTAL COOPERATION	981,398,770	828,717,653	1,810,116,423	491,009,307	1,319,107,116

STATEMENT VI-2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE YEAR ENDED 31 DECEMBER 1998

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
AFRICA					
Angola	5,738,186	3,718,237	9,456,423	4,253,189	5,203,234
Benin	3,031,897	218,027	3,249,924	1,491,157	1,758,767
Botswana	1,460,644	48,680	1,509,324	519,415	989,909
Burkina Faso	4,076,778	780,070	4,856,848	1,955,267	2,901,581
Burundi	317,220	392,217	709,437	298,616	410,821
Cameroon	1,459,795	76,356	1,536,151	193,140	1,343,011
Cape Verde	589,938	(144,318)	445,620	264,678	180,942
Central African Republic	1,189,237	343,291	1,532,528	533,204	999,324
Chad	2,455,582	1,005,772	3,461,354	1,768,066	1,693,288
Comoros	55,856		55,856	48,722	7,134
Congo	22,111	(9,336)	12,775		12,775
Cote d'Ivoire	213,147	1,472,220	1,685,367	1,070,662	614,705
Democratic Republic of the Congo	2,953,398	2,834,229	5,787,627	2,246,023	3,541,604
Equatorial Guinea	321,955	89,414	411,369	203,192	208,177
Eritrea	6,941,314	2,835,895	9,777,209	3,688,108	6,089,101
Ethiopia	12,104,971	4,850,678	16,955,649	2,797,379	14,158,270
Gabon	164,185	165,563	329,748	179,621	150,127
Gambia	990,356	213,710	1,204,066	696,481	507,585
Ghana	4,881,372	8,093,419	12,974,791	5,553,178	7,421,613
Guinea	1,978,200	2,263,269	4,241,469	1,666,904	2,574,565
Guinea-Bissau	2,306,558	817,516	3,124,074	723,566	2,400,508
Kenya	1,004,217	1,211,251	2,215,468	1,076,841	1,138,627
Lesotho	355,568	50,000	405,568	187,562	218,006
Liberia	2,621,549	1,284,026	3,905,575	1,242,738	2,662,837
Madagascar	1,252,954	3,552,061	4,805,015	2,557,813	2,247,202
Malawi	4,949,719	5,540,148	10,489,867	3,724,540	6,765,327
Mali	3,107,218	1,456,866	4,564,084	1,376,452	3,187,632
Mauritania	2,882,529	902,338	3,784,867	1,866,409	1,918,458
Mauritius	2,030	23,567	25,597	12,230	13,367
Mozambique	10,483,384	1,060,695	11,544,079	5,972,481	5,571,598
Namibia	2,706,641	729,038	3,435,679	1,602,204	1,833,475
Niger	4,038,525	556,691	4,595,216	1,837,892	2,757,324
Nigeria	2,390,586	1,024,576	3,415,162	1,126,579	2,288,583
Rwanda	746,760	2,206,326	2,953,086	768,892	2,184,194

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Sao Tome and Principe	16,807	(1,165)	15,642	(1,165)	16,807
Senegal	2,203,558	1,388,425	3,591,983	1,213,937	2,378,046
Sierra Leone	479,090	1,255,857	1,734,947	301,200	1,433,747
Somalia	3,171,464	2,113,945	5,285,409	3,513,140	1,772,269
South Africa	2,290,629	1,156,312	3,446,941	1,230,225	2,216,716
Swaziland	699,828	(19,997)	679,831	125,415	554,416
Togo	676,897	138,853	815,750	504,046	311,704
Uganda	24,851,240	9,343,799	34,195,039	10,458,537	23,736,502
United Republic of Tanzania	5,319,313	5,056,089	10,375,402	3,391,659	6,983,743
Zambia	4,867,711	4,817,629	9,685,340	4,146,200	5,539,140
Zimbabwe	9,145,089	3,076,406	12,221,495	3,651,237	8,570,258
Regional	504,501	(7,768)	496,733	140,467	356,266
Area total	144,020,507	77,980,877	222,001,384	82,178,099	139,823,285
THE AMERICAS AND THE CARIBBEAN					
Argentina	2,009,600	1,851,425	3,861,025	1,943,047	1,917,978
Belize	1,867	28,952	30,819	20,493	10,326
Bolivia	2,336,244	4,418,011	6,754,255	3,240,357	3,513,898
Brazil	5,745,714	7,878,895	13,624,609	6,879,217	6,745,392
Chile	24,165	17,388	41,553	15,242	26,311
Colombia	1,582,879	1,419,243	3,002,122	1,549,433	1,452,689
Costa Rica	143,003	188,762	331,765	174,434	157,331
Cuba	1,028,842	528,723	1,557,565	1,002,333	555,232
Dominica	7,590		7,590		7,590
Dominican Republic	740,277	618,833	1,359,110	731,259	627,851
Ecuador	2,773,388	845,159	3,618,547	1,734,180	1,884,367
El Salvador	2,985,066	(21,745)	2,963,321	1,111,450	1,851,871
Guatemala	6,288,067	851,603	7,139,670	2,611,328	4,528,342
Guyana	192,319	7,542	199,861	139,884	59,977
Haiti	2,585,254	1,551,064	4,136,318	927,931	3,208,387
Honduras	2,575,534	(10,273)	2,565,261	1,155,491	1,409,770
Jamaica	628,380	1,319,706	1,948,086	1,125,609	822,477
Mexico	1,171,790	1,278,942	2,450,732	1,437,311	1,013,421
Nicaragua	7,701,142	7,250,998	14,952,140	4,441,417	10,510,723
Panama	472,852	55,760	528,612	340,257	188,355
Paraguay	854,540	52,713	907,253	512,803	394,450
Peru	1,307,313	2,320,402	3,627,715	2,388,770	1,238,945

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
Uruguay	109,371	69,930	179,301	109,371	69,930
Venezuela	577,893	(77,514)	500,379	210,431	289,948
Regional	2,254,264	3,608,587	5,862,851	3,124,271	2,738,580
Area total	46,097,354	36,053,106	82,150,460	36,926,319	45,224,141
EAST ASIA AND THE PACIFIC					
Cambodia	13,787,218	2,578,121	16,365,339	9,562,795	6,802,544
China	2,149,253	1,856,089	4,005,342	1,773,200	2,232,142
Indonesia	7,950,045	9,340,451	17,290,496	4,885,537	12,404,959
Lao People's Democratic Republic	1,315,497	4,044,135	5,359,632	1,253,418	4,106,214
Mongolia	409,576	386,608	795,184	242,899	552,285
Myanmar	882,801	1,281,051	2,163,852	1,315,992	847,860
Pacific island countries	986,100	348,275	1,334,375	521,801	812,574
Papua New Guinea	1,389	206,168	207,557		207,557
Philippines	7,566,456	1,560,437	9,126,893	3,624,094	5,502,799
Republic of Korea	23,431		23,431		23,431
Thailand	2,421,569	1,569,121	3,990,690	2,161,461	1,829,229
Viet Nam	6,642,125	4,623,567	11,265,692	6,276,734	4,988,958
Area total	44,135,460	27,793,023	71,928,483	31,617,931	40,310,552
SOUTH ASIA					
Afghanistan	1,036,908	70,482	1,107,390	605,563	501,827
Bangladesh	18,806,570	12,147,144	30,953,714	11,253,854	19,699,860
Bhutan	782,494	1,391,406	2,173,900	916,019	1,257,881
India	36,496,653	18,871,052	55,367,705	22,144,106	33,223,599
Nepal	5,440,675	4,280,382	9,721,057	3,477,652	6,243,405
Pakistan	1,798,499	3,814,103	5,612,602	2,421,509	3,191,093
Sri Lanka	466,926	1,461,847	1,928,773	1,041,890	886,883
Area total	64,828,725	42,036,416	106,865,141	41,860,593	65,004,548

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
MIDDLE EAST AND NORTH AFRICA					
Algeria	326,590	673,683	1,000,273	248,407	751,866
Djibouti	328,349	197,363	525,712	304,298	221,414
Egypt	5,900,826	44,674	5,945,500	2,977,948	2,967,552
Iran (Islamic Republic of)		28,522	28,522	24,274	4,248
Iraq	1,111,930	1,448,332	2,560,262	138,424	2,421,838
Jordan	2,986		2,986	2,986	
Lebanon	364,461	292,321	656,782	351,022	305,760
Morocco	396,477	372,424	768,901	273,540	495,361
Oman	1,932		1,932		1,932
Palestinian children and mothers	2,836,636	1,170,941	4,007,577	1,760,182	2,247,395
Sudan	1,175,704	1,272,124	2,447,828	882,176	1,565,652
Syrian Arab Republic		15,349	15,349	7,279	8,070
Tunisia	992,088	60,308	1,052,396	291,388	761,008
Yemen	1,614,661	2,242,720	3,857,381	888,576	2,968,805
Regional	395		395	395	
Area total	15,053,035	7,818,761	22,871,796	8,150,895	14,720,901
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	741,832	724,388	1,466,220	260,354	1,205,866
Armenia	248,182	378,199	626,381	109,223	517,158
Azerbaijan	386,788	1,221,299	1,608,087	468,418	1,139,669
Bosnia and Herzegovina		260,376	260,376	33,079	227,297
Croatia	73,762	144,141	217,903	73,762	144,141
Federal Republic of Yugoslavia		415,090	415,090	51,298	363,792
Georgia	390,792	1,057,863	1,448,655	292,079	1,156,576
Kazakhstan	1,016,342		1,016,342	293,947	722,395
Kyrgyzstan	409,646	138,378	548,024	310,256	237,768
Republic of Moldova	15,378	240,139	255,517	53,298	202,219
Romania	765,262	1,119,612	1,884,874	914,243	970,631
Tajikistan	13,988		13,988	13,988	
Turkey	152,934	421,650	574,584	76,163	498,421
Turkmenistan	439,191	5,556	444,747	126,350	318,397
Uzbekistan	858,772	172,525	1,031,297	479,786	551,511
Regional	130,000	1,664,457	1,794,457	113,311	1,681,146
Area total	5,642,869	7,963,673	13,606,542	3,669,555	9,936,987

STATEMENT VI-2 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
GLOBAL ASSISTANCE					
Emergency Programme Fund		511,020	511,020	137,157	373,863
International Child Development Centre	7,020,191	69,015	7,089,206	3,127,334	3,961,872
Interregional Fund for Programme Preparation, Promotion and Evaluation		274,258	274,258	186,003	88,255
Programme Funds for the 1990s Goals	28,494,728	50,867,326	79,362,054	42,869,004	36,493,050
Regional funds	11,629,285	9,056,297	20,685,582	10,123,872	10,561,710
Supplementary funds for PROMS		600,000	600,000	99,332	500,668
Total global assistance	47,144,204	61,377,916	108,522,120	56,542,702	51,979,418
TOTAL PROGRAMME ASSISTANCE	366,922,154	261,023,772	627,945,926	260,946,094	366,999,832

STATEMENT VI-3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 1998

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
AFRICA					
Angola	2,497,135	6,298,422	8,795,557	6,122,152	2,673,405
Benin	11,408		11,408		11,408
Burundi	625,268	(405,023)	220,245	207,226	13,019
Chad	10,151		10,151	4,132	6,019
Congo	622,650	15,010	637,660	550,158	87,502
Cote d'Ivoire	18,573		18,573		18,573
Democractic Republic of the Congo	148,788	(84,592)	64,196	(89,287)	153,483
Eritrea	26,200	520,000	546,200	543,102	3,098
Ethiopia	1,085,547	(188,318)	897,229	1,394,200	(496,971)
Guinea-Bissau		1,151,740	1,151,740	272,691	879,049
Kenya	2,654,148	384,798	3,038,946	1,960,132	1,078,814
Lesotho	17,370		17,370	13,741	3,629
Liberia	9,666,300	1,050,646	10,716,946	5,893,126	4,823,820
Madagascar	5,389	(22,797)	(17,408)	4,099	(21,507)
Mali	7,567		7,567		7,567
Mauritania		(150,000)	(150,000)		(150,000)
Mozambique	127,866	(277,391)	(149,525)	87,800	(237,325)
Namibia	10,543		10,543		10,543
Nigeria	7,610		7,610		7,610
Rwanda	7,553,411	(268,251)	7,285,160	5,763,027	1,522,133
Sierra Leone	3,161,713	3,232,808	6,394,521	3,699,209	2,695,312
Somalia	5,555,277	4,275,928	9,831,205	5,961,965	3,869,240
United Republic of Tanzania	73,691	109,120	182,811	173,421	9,390
Zambia	108,012	(33,075)	74,937	16,373	58,564
Zimbabwe	1,026,720	65,559	1,092,279	(11,087)	1,103,366
Regional	9,362,561	17,516,835	26,879,396	14,444,557	12,434,839
Area total	44,383,898	33,191,419	77,575,317	47,010,737	30,564,580

STATEMENT VI-3 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
THE AMERICAS AND THE CARIBBEAN					
Colombia				(725)	725
Costa Rica	7,558	(1,211)	6,347	6,347	
Ecuador		65,789	65,789	11,043	54,746
Haiti	56,806	(24,556)	32,250	40,478	(8,228)
Mexico	82,759		82,759	82,759	
Regional	4,513	9,391,195	9,395,708	2,244,955	7,150,753
Area total	151,636	9,431,217	9,582,853	2,384,857	7,197,996
EAST ASIA AND THE PACIFIC					
China	10,650	3,614,958	3,625,608	2,453,602	1,172,006
Democratic People's Republic of Korea	9,025,690	5,472,532	14,498,222	10,130,582	4,367,640
Myanmar				(32,643)	32,643
Area total	9,036,340	9,087,490	18,123,830	12,551,541	5,572,289
SOUTH ASIA					
Afghanistan	2,760,136	2,011,005	4,771,141	2,361,860	2,409,281
Bangladesh	12,606	4,101,633	4,114,239	1,587,309	2,526,930
India	20,394		20,394	5,966	14,428
Sri Lanka	743,542	6,022,351	6,765,893	1,637,547	5,128,346
Area total	3,536,678	12,134,989	15,671,667	5,592,682	10,078,985
MIDDLE EAST AND NORTH AFRICA					
Iran (Islamic Republic of)		30,000	30,000	30,000	
Iraq	11,643,509	(1,795,327)	9,848,182	8,508,004	1,340,178
Jordan	10,179		10,179		10,179
Kuwait	42,022	(838)	41,184		41,184
Lebanon	33,002		33,002	38,371	(5,369)
Palestinian children and mothers	61		61	61	
Sudan	11,283,335	44,458,531	55,741,866	29,849,868	25,891,998
Yemen	22,181	(1,156)	21,025	11,150	9,875
Area total	23,034,289	42,691,210	65,725,499	38,437,454	27,288,045

STATEMENT VI-3 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1998
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	1,074,601	364,324	1,438,925	877,623	561,302
Armenia	835,868	(121,969)	713,899	648,316	65,583
Azerbaijan	573,199	(207,995)	365,204	450,440	(85,236)
Belarus	8,847		8,847	7,142	1,705
Bosnia and Herzegovina	3,111,521	1,703,338	4,814,859	3,399,923	1,414,936
Bulgaria	548		548		548
Croatia	637,502	278,414	915,916	552,841	363,075
Federal Republic of Yugoslavia	627,015	4,239,183	4,866,198	1,679,415	3,186,783
Georgia	276,299	(99,798)	176,501	86,543	89,958
Kazakhstan	2,643		2,643	1,687	956
Latvia	1,243		1,243		1,243
Romania	63,767		63,767		63,767
Russia Federation	440,345		440,345	453,286	(12,941)
Tajikistan	736,397	447,673	1,184,070	369,229	814,841
The former Yugoslav Republic of Macedonia	286,627	196,180	482,807	322,339	160,468
Turkey	7,647		7,647		7,647
Turkmenistan	15,878		15,878	19	15,859
Ukraine	218,968		218,968	163,737	55,231
Union of Soviet Socialist Republics (former)	35		35	35	
Uzbekistan	46,339		46,339	41,041	5,298
Yugoslavia (former)	507,221	(166,047)	341,174	224,045	117,129
Yugoslavia (former) (new area programme from 1994)	571		571	571	
Regional	(3,740)		(3,740)	(3,740)	
Area total	9,469,341	6,633,303	16,102,644	9,274,492	6,828,152
GLOBAL ASSISTANCE					
Programme Funds for the 1990s Goals	13,146		13,146	3,031	10,115
Total global assistance	13,146		13,146	3,031	10,115
TOTAL PROGRAMME ASSISTANCE	89,625,328	113,169,628	202,794,956	115,254,794	87,540,162

STATEMENT VII

APPROPRIATIONS FOR THE 1998-1999 BIENNIUM AS AT 31 DECEMBER 1998

(Thousands of United States dollars)

	Appropriations				Expenditures a/			
	Original	Supplement	Transfers/ adjustments	Revised	Programme support	Management and administration	Total	Unspent (overspent)
Programme support								
Country and regional offices	270,345			270,345	120,634		120,634	149,711
Headquarters	82,445		(158)	82,287	36,369		36,369	45,918
Subtotal	352,790			352,632	157,003		157,003	195,629
Management and administration	174,706		158	174,864		85,077	85,077	89,787
Total	527,496			527,496	157,003	85,077	242,080	285,416

a/ Recoveries to the budget were as follows:

Expenditures	157,003	85,077	242,080
Less: Recovery from packing and assembly activities	3,965		3,965
Recovery from supplementary-funded projects	11,643		11,643
Agency commissions from administration of non-procurement special accounts and Junior Professional Officers		3,330	3,330
Subtotal	15,608	3,330	18,938
Net: Expenditures (statement I)	141,395	81,747	223,142

STATEMENT VIII

CAPITAL ASSETS FUND: STATEMENT OF ASSETS AND FUND BALANCE AS AT 31 DECEMBER 1998

(United States dollars)

	31 December 1998	1998 Additions	1998 Disposals	31 December 1997
ASSETS				
CASH HOLDINGS	14,947,701			14,852,836
OFFICE BUILDINGS				
Accra, Ghana	945,730	4,560		941,170
Algiers, Algeria	96,042	1,897		94,145
Ashkabad, Turkmenistan	19,798			19,798
Bamako, Mali	1,175,000			1,175,000
Bissau, Guinea-Bissau	845,485			845,485
Dar es Salaam, United Republic of Tanzania	573,418			573,418
Harare, Zimbabwe	430,445			430,445
Lusaka, Zambia	780,000			780,000
Male, Maldives	411,663	91,574		320,089
Manila, Philippines	31,000			31,000
New Delhi, India	1,812,848			1,812,848
Niamey, Niger	667,092			667,092
Port-au-Prince, Haiti	186,037			186,037
Praia, Cape Verde	553,468			553,468
Sana'a, Yemen	268,277			268,277
Santafe de Bogota, Colombia	1,658,466			1,658,466
Santiago, Chile	32,143			32,143
Sao Tome and Principe	382,348			382,348
Tbilisi, Georgia	79,667			79,667
Windhoek, Namibia	1,361			1,361
Subtotal	10,950,288 a/	98,031		10,852,257
UNICEF HOUSING				
Bujumbura, Burundi	240,000			240,000
Harare, Zimbabwe	212,106			212,106
Juba, Sudan	21,618			21,618
Kampala, Uganda	250,000			250,000
Lagos, Nigeria	65,206			65,206
Maputo, Mozambique	12,078			12,078
Windhoek, Namibia	313,272			313,272
Subtotal	1,114,280			1,114,280
TOTAL ASSETS	27,012,269	98,031		26,819,373
FUND BALANCE				
Balance brought forward	26,819,373			26,572,149
Current period income	192,896			282,874
Current period charges				35,650
TOTAL FUND BALANCE	27,012,269			26,819,373

a/ This does not include the amount of $2,388,729 billed by the United Nations Development Programme (UNDP) to UNICEF in dispute.

Notes to the financial statements

Note 1. Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, to ensure a "first call for children" and to build their capacity to form appropriate policies and deliver services for children and their families.

Note 2. Summary of significant accounting policies

2. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 31 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. In line with the goal of achieving harmonization of the presentation of the accounts by the agencies in the United Nations system, statements I, II, III and VII are now shown in line with the formats agreed upon by ACC.

Accounting period

4. By its decision 1987/2, the Executive Board decided that, effective 1 January 7 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

8. Income consists of general resources, supplementary funds and emergency relief and rehabilitation. General resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from PSD, unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and the United Nations system for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

9. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

10. Contributions income received from National Committees for UNICEF and NGOs is accounted for on a cash basis of accounting, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

11. All other income received by UNICEF is classified as miscellaneous income and is credited as general resources.

12. The statement of income and expenditure does not include funds received and expenditures made from special accounts. Those transactions that do not require commitments by the Executive Board are maintained as special accounts.

13. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

14. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items that are not properly chargeable in the current financial period and will be charged as expenditure in a subsequent financial period.

16. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

17. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

18. All outstanding pledges for contributions are recorded as receivables (see paragraph 9 above).

19. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988–1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see paragraph 24 below).

20. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

21. The PSD inventory of raw materials, products in process and finished goods are valued at standard cost.

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

23. The liabilities of UNICEF include contributions received in advance, special accounts, unliquidated obligations, other accounts payable, credit balances in asset accounts and accrued expenses.

24. By its decision 1990/26, the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of Private Sector Division accounts

25. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of PSD. The principles of consolidation reflect the accounting policies outlined below:

(a) Effective 1997, the reporting period and accounts of PSD will be maintained on a calendar year basis. For consolidation purposes, the UNICEF financial statements include the PSD accounts as at 31 December;

(b) The financial effect of consolidating the PSD accounts on a calendar basis is reflected, most notably, in the receivables and earnings of PSD. Inter-office transactions between UNICEF and PSD are eliminated for consolidation purposes.

Note 3. Income

26. Total income from contributions for the year ended 31 December 1998 was $741,458,000, an increase of $20,191,000 compared to the year ended 31 December 1997. Contributions for the year ended 31 December 1998 consisted of $345,618,000 for general resources, $280,120,000 for supplementary funds and $115,720,000 for emergency relief and rehabilitation.

27. Net income from PSD for the year ended 31 December 1998 was $180,072,000 as follows:

	(In thousands of United States dollars)
Income	
Gross proceeds from sales	137 873
Private sector fund-raising	138 804
Other income	5 886
Total	**282 563**
Expenditures	102 491
Net income	**180 072**

28. Income from miscellaneous sources for the year ended 31 December 1998 was $45,403,000. The major items are $26,421,000 in interest on funds held in interest-bearing deposits and in current accounts with banks, and $9,581,000 in adjustments of payables related to the prior period's budgets.

29. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $1,420,000 in the accounting value of these assets and liabilities during the year ended 31 December 1998, composed, for the most part, of the following:

	(In thousands of United States dollars)
Decrease on revaluation of contributions receivables	1 413
Increase on revaluation of the call and investment accounts	(834)
Decrease on revaluation of current accounts, cash on hand and other accounts	841
Net decrease	**1 420**

Note 4. Donations-in-kind

30. Donations-in-kind valued by donors and accepted by the Executive Director at $106,293,000 were delivered by UNICEF to projects during the year 1998. They are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 5. Expenditures

31. Total expenditures for the year 1998 amounted to $867,210,000, which is $46,238,000 lower than the total expenditures of the preceding year. Expenditures for programme cooperation during the present year totalled $785,463,000, or $36,823,000 lower than that for the year 1997.

32. Expenditures for management and administration in 1998 were $81,747,000. In 1997, the comparative amount was $91,162,000.

Note 6. Write-offs

33. The amount of $14,836,000 shown in statement I includes the write-off and adjustment of pledges for the year ended 31 December 1998 totalling $12,467,000. Adjustments for write-offs of other assets and losses amounted to $2,369,000. The write-off and adjustment of pledges consist of the following:

	General resources	*Supplementary funds*	*Emergency relief and rehabilitation*	*Total*
	(In thousands of United States dollars)			
Supplementary funds cancelled by donors	—	98	799	897
Supplementary funds cancelled on completion of projects	—	2 702	1 577	4 279
Unpaid pledges	1 729	2 379	3 183	7 291
Total write-off and adjustments	**1 729**	**5 179**	**5 559**	**12 467**

Note 7. Provision for uncollectible contributions receivable

34. In line with the recommendation of the external auditors (A/51/5/Add.2, chapter II, paragraph 35), a $5 million provision for potentially uncollectible contributions receivable was set up with a transfer from the general resources fund balance in 1997. This balance was maintained in 1998.

Note 8. Assets

35. At 31 December 1998, cash totalled $466,915,000 (statement II). Included in this amount are $51,588,000 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. The amount also includes restricted currencies of $11,729,000, consisting of the following currencies with large amounts: $1,418,152 in Ugandan shillings; $1,108,930 in Indian rupees; $1,103,647 in Bangladesh takas; and $1,076,102 in Philippine pesos.

36. Contributions receivable for current and prior years totalled $137,453,000 as of 31 December 1998. Included in the contributions receivable are $90,274,000 for supplementary funds and $43,801,000 for emergency relief and rehabilitation, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors.

37. The aggregate of other accounts receivable, advances and deposits as at 31 December 1998 totalled $228,696,000, including the accounts of PSD, which total $142,677,000.

38. The aggregate value of inventory as at 31 December 1998 totalled $20,941,000, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and PSD stock.

39. Capital assets reflected in the financial statements of 31 December 1998 consist of office buildings and staff housing presented at their acquisition cost of $12,065,000, as well as PSD machinery and equipment that is depreciated over the estimated useful life of these assets. The depreciated value of the PSD capital assets is $822,000. Details of UNICEF capital assets, except PSD, are given in statement VIII.

40. The cost of non-expendable property as at 31 December 1998 totalled $53,854,000. Computer equipment acquired in 1998 has been charged against the administrative budget, a procedure applied consistently since 1986, and is not reflected in the statements.

41. As at 31 December 1998, the organization's call accounts and time deposits were valued at $465,349,000. The application of the United Nations rates of exchange as of 1 January 1999 will result in a foreign exchange gain of $767,000 and increase the value of the call accounts and time deposits to $457,116,000.

Note 9. Reserves

42. In 1950, the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. There were no movements in the reserve for the year 1998:

	(In United States dollars)
Balance, 1 January 1998	104 010
Charges against the reserve in 1998	(—)
Balance, 31 December 1998	**104 010**

43. In 1987, UNICEF established a reserve of $100,000 to self-insure for property losses. This reserve was funded equally from the biennium 1987–1988 and the biennium 1988–1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. There were no movements in the reserve for the year 1998:

	(In United States dollars)
Balance, 1 January 1998	26 399
Charges against the reserve in 1998	(—)
Balance, 31 December 1998	**26 399**

Note 10. Contingent liability

44. The net contingent liability for staff benefits as at 31 December 1998 is estimated at $52,741,000 consisting of the following:

	(In thousands of United States dollars)
Accumulated leave	24 078
Repatriation grant	28 663
Total	**52 741**

45. There is no provision in the accounts for this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

46. An outstanding amount of $2,575,120 was billed to UNICEF by the United Nations Development Programme (UNDP) for construction costs of the common premises project pre-refinanced by UNDP. UNICEF has recorded $186,391 in the amounts as a confirmed liability, and the difference of $2,388,729 is in dispute.

SCHEDULE TO THE FINANCIAL STATEMENTS

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1998

(United States dollars)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
COUNTRIES										
Andorra	12,000		12,000		66,018	66,018		75,965	75,965	173,983
Angola					4,000	4,000				4,000
Argentina				30,411	1,795,264	1,825,675				1,825,675
Armenia		30	30							30
Australia	2,970,667	5,145	2,975,812	10,298,529	4,096,436	14,392,965	636,234	1,673,435	2,309,669	19,677,446
Austria	1,694,005	556	1,694,562	1,102,500	388,616	1,491,116		258,636	258,636	3,444,314
Azerbaijan					221,299	221,299				221,299
Bangladesh	30,000		30,000				5,000		5,000	35,000
Barbados	4,000	893	4,893		1,574	1,574				6,467
Belgium	2,156,334		2,156,334	1,736,906	555,081	2,291,987	262,148	142,045	404,193	4,852,514
Benin	3,500		3,500							3,500
Bhutan	20,000		20,000							20,000
Bolivia	195,000		195,000	568,997	44,153	513,150				808,150
Botswana	5,128		5,128							5,128
Brazil	300,000		300,000		3,274,302	3,274,302				3,574,302
Bulgaria	106		106							106
Burkina Faso	5,245		5,245							5,245
Burundi				194,847		194,847				194,847
Canada	9,574,468	205	9,574,674	9,976,496	5,585,321	15,561,817	4,109,535	274,811	4,384,346	29,520,837
Central African Republic					13,361	13,361				13,361
Chad				342,238		342,238				342,238
Chile	77,000	15,656	92,656		17,388	17,388		9,350	9,350	119,394
China	1,160,388	6,156	1,166,544		22,778	22,778				1,189,322
Colombia	450,000		450,000		380,451	380,451				830,451
Congo					2,000	2,000				2,000
Cote d'Ivoire	5,000	1,000	6,000							6,000
Croatia					1,602	1,602				1,602
Costa Rica	12,647	5,000	17,647		76,045	76,045				93,693
Cuba	110,000		110,000							110,000
Cyprus		1,005	1,005							1,005
Czech Republic	120,813	1,500	122,313							122,313

SCHEDULE TO FINANCIAL STATEMENTS (continued)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Democratic People's Republic of Korea	11,737		11,737							11,737
Denmark	30,467,195	5,310	30,472,505	429,271		429,271	6,792,435		6,792,435	37,694,210
Djibouti	1,000		1,000							1,000
Dominican Republic				67,397	1,436	68,833				68,833
Ecuador		67	67		72,306	72,306				72,373
Egypt	38,325		38,325		4,451	4,451				42,776
El Salvador	25,000		25,000							25,000
Estonia	18,550		18,550							18,550
Ethiopia	49,277		49,277							49,277
Fiji	2,474		2,474							2,474
Finland	11,822,733		11,822,733	1,059,730	697,337	1,757,067	1,407,671	88,809	1,496,480	15,076,280
France	7,981,375	20,164	8,001,539	1,847,708	3,379,941	5,027,649	490,909	2,248,393	2,739,302	15,768,491
Gabon				165,563		165,563				165,563
Georgia		170	170							170
Germany	5,978,261	144	5,978,404		18,356,486	18,356,486	694,118	5,820,016	6,514,134	30,849,025
Ghana	5,000		5,000		177,386	177,386				182,386
Greece	200,000		200,000		103,534	103,534	55,000	333,080	388,080	691,615
Guatemala	30,964		30,964					778	778	31,742
Guinea				506,177	18,881	525,058				525,058
Guyana		50	50							50
Honduras	47,232		47,232							47,232
Hong Kong	16,902	161	17,063		1,635,552	1,635,552		1,495,150	1,495,150	3,147,765
Hungary					9,412	9,412		8,017	8,017	17,430
Iceland	132,979		132,979							132,979
India	737,568	2,295	739,863							739,863
Indonesia	190,597	390	190,986					3,845	3,845	194,832
Iran (Islamic Republic of)		1,130	1,130							1,130
Iraq					87	87				87
Ireland	1,896,025	17	1,896,042	1,267,241		1,267,241	595,192		595,192	3,758,474
Israel	40,000		40,000							40,000
Italy	6,779,666	500	6,780,166	3,511,604	840,243	4,351,848	2,569,083	570,218	3,139,302	14,271,315
Jamaica	55,585		55,585	830,335		830,335				885,920
Japan	25,533,000	76,123	25,609,123	11,184,876	6,466,759	17,651,635	2,030,000	1,666,849	3,696,849	46,957,607
Jordan	14,124		14,124							14,124
Kuwait		2,034	2,034							2,034
Lao People's Democratic Republic	5,000		5,000							5,000
Lebanon				76,295	121,097	197,391				197,391
Liechtenstein	3,425		3,425		170,307	170,307	20,006		20,006	193,738
Luxembourg	368,066		368,066	273,300	331,536	604,836	328,983	450,406	779,389	1,752,291
Madagascar	1,364		1,364	140,009	16,308	156,316				157,681
Malawi	1,400		1,400							1,400
Malaysia	84,000	85	84,085							84,085
Maldives	5,043		5,043							5,043
Malta	4,134		4,134							4,134
Mauritania	2,469		2,469	243,144		243,144				245,613
Mauritius	7,853	31	7,885		23,567	23,567	12,470		12,470	43,922

SCHEDULE TO FINANCIAL STATEMENTS (continued)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Mexico	206,547		206,547		335,885	335,885				542,432
Monaco	13,115		13,115							13,115
Mongolia	10,000		10,000		7,640	7,640				17,640
Morocco	75,000		75,000	223,124	14,926	238,049				313,049
Myanmar	6,266		6,266							6,266
Nepal	10,095	20	10,115							10,115
Netherlands	25,836,769		25,836,769	10,499,138	10,379,182	20,878,320	8,364,326	4,551,921	12,916,247	59,631,336
New Zealand	818,713		818,713	818,419	83,905	902,324	250,370	24,729	275,099	1,996,137
Nicaragua	26,000		26,000							26,000
Nigeria					78,763	78,763				78,763
Norway	38,402,608	202	38,402,810	26,392,300	43,487	26,435,787	6,610,876	81,777	6,692,653	71,531,250
Oman	50,000	8,748	58,748				100,000		100,000	158,748
Panama	16,669		16,669							16,669
Paraguay					10,000	10,000				10,000
Peru				825,895	186,151	1,012,046				1,012,046
Philippines	140,500		140,500		927,542	927,542				1,068,042
Portugal	200,000		200,000					148,089	148,089	348,089
Republic of Korea	1,000,000		1,000,000		243,064	243,064				1,243,064
Republic of Moldova					24,972	24,972				24,972
Romania	1,483		1,483							1,483
Russian Federation	500,000	175	500,175							500,175
Rwanda	4,546		4,546							4,546
San Marino	22,363		22,363					56,000	56,000	78,363
Saudi Arabia	1,000,000	19,212	1,019,212							1,019,212
Senegal					4,567	4,567				4,567
Singapore	50,000	1,112	51,112							51,112
Slovenia	3,126		3,126		9,939	9,939		31,239	31,239	44,304
Somalia		94	94							94
South Africa	40,200		40,200		21,000	21,000	295,842		295,842	357,042
Spain	1,796,958		1,796,958		7,658,594	7,658,594		2,565,217	2,565,217	12,020,770
Sri Lanka	15,500	1,517	17,017	106,222		106,222				123,239
Sudan				112,587	9,988	122,575				122,575
Swaziland	1,443		1,443							1,443
Sweden	32,056,551	108	32,056,659	29,038,213	223,753	29,261,966	13,971,228	95,375	14,066,603	75,385,227
Switzerland	12,230,216	263,908	12,494,124	1,680,000	794,579	2,474,579	400,000	1,617,404	2,017,404	16,986,106
Syrian Arab Republic		1,182	1,182							1,182
Thailand	225,733		225,733		1,258,833	1,258,833				1,484,566
Tunisia	94,698		94,698							94,698
Turkey	130,000		130,000							130,000
United Arab Emirates	100,000		100,000							100,000
United Kingdom of Great Britain and Northern Ireland	16,666,667	198	16,666,864	16,969,688	5,091,502	22,061,189	4,920,872	8,126,728	13,047,600	51,775,653
United Republic of Tanzania		100	100							100
United States of America	100,000,000	47,564	100,047,564	46,248,009	12,867,504	59,115,513	15,282,530	1,314,386	16,596,916	175,759,993
Uruguay		103	103							103

SCHEDULE TO FINANCIAL STATEMENTS (continued)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Venezuela	47,004		47,004		123,551	123,551		124,188	124,188	294,744
Viet Nam	12,794	8	12,802							12,802
Zambia				176,349		176,349				176,349
Zimbabwe		67	67							67
Miscellaneous		227,044	227,044							227,044
Subtotal Countries	343,276,184	717,180	343,993,364	178,741,516	89,391,643	268,133,159	70,203,826	33,856,860	104,060,686	716,187,210
INTERGOVERNMENTAL AGENCIES										
AGFUND				40,000		40,000	75,000		75,000	115,000
European Union				2,901,632		2,901,632	13,245,907		13,245,907	16,147,540
Organization of African Unity							360,310		360,310	360,310
OPEC Fund				150,000		150,000	200,000		200,000	350,000
Subtotal Intergovernmental agencies				3,091,632		3,091,632	13,881,218		13,881,218	16,972,850
Income adjustments to prior year	374,913		374,913	(30,113)		(30,113)	(112,994)		(112,994)	231,806
Refund of contributions				(3,919,718)		(3,919,718)	(2,843,680)		(2,843,680)	(6,763,398)
TOTAL GOVERNMENTS AND INTER-GOVERNMENTAL AGENCIES	343,651,097	717,180	344,368,277	177,883,318	89,391,643	267,274,961	81,128,370	33,856,860	114,985,230	726,628,468
NON-GOVERNMENTAL ORGANIZATIONS										
Bernard Van Leer Foundation, Netherlands					100,200	100,200				100,200
International Child Development Centre					18,669	18,669				18,669
International Development Research Centre,					723,016	723,016				723,016
Raedda Barnen, Sweden NGO					33,467	33,467				33,467
Redd Barna, Norway NGO					32,745	32,745				32,745
Rotary International					4,510,215	4,510,215				4,510,215
Tetsuko Kuroyanagi, Japan		1,250,000	1,250,000		1,250,000	1,250,000		8,500	8,500	2,508,500
The Rockefeller Foundation					169,950	169,950				169,950
UN and UN agencies' staff					11,479	11,479				11,479
United Nations Foundation Inc					3,048,950	3,048,950				3,048,950
Subtotal Non-governmental organizations		1,250,000	1,250,000		9,898,691	9,898,691		8,500	8,500	11,157,191
Income adjustments to prior year					(1,029,786)	(1,029,786)				(1,029,786)
Refund of contributions					(415,358)	(415,358)		(55,784)	(55,784)	(471,142)
TOTAL GOVERNMENTS,INTERGOVERNMENTAL AND NON-GOVERNMENTAL	343,651,097	1,967,180	345,618,277	177,883,318	97,845,190	275,728,508	81,128,370	33,809,577	114,937,946	736,284,731

SCHEDULE TO FINANCIAL STATEMENTS (concluded)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
INTER-ORGANIZATIONAL ARRANGEMENTS										
IFAD					235,938	235,938				235,938
Joint United Nations Programme					1,855,373	1,855,373				1,855,373
UN agencies					20,157	20,157				20,157
UN Department of Humanitarian Affairs								364,732	364,732	364,732
UN Secretariat					530,491	530,491				530,491
UN International Drug Control Programme					186,200	186,200				186,200
UNHCR, Geneva					10,699	10,699				10,699
WHO, Geneva								858,980	858,980	858,980
World Bank					1,118,536	1,118,536				1,118,536
Subtotal inter-organizational arrangements					3,957,393	3,957,393		1,223,712	1,223,712	5,181,105
Income adjustments to prior years						440,550		(440,550)	(440,550)	
Refund of contribution						(5,882)		(1,041)	(1,041)	(6,923)
TOTAL INTER-ORGANIZATIONAL ARRANGEMENTS					4,392,062	4,392,062		782,121	782,121	5,174,183
GRAND TOTAL	343,651,097	1,967,180	345,618,277	177,883,318	102,237,252	280,120,570	81,128,370	34,591,698	115,720,068	741,458,914

SUMMARY	General resources	Supplementary funds	Emergency relief & rehabilitation	Total
Governments	343,651,097	174,753,012	67,515,252	585,919,361
Intergovernmental agencies		3,130,306	13,613,117	16,743,424
National Committees		77,559,166	33,703,032	111,262,199
Non-governmental organizations	1,967,180	20,286,024	106,544	22,359,748
Inter-organizational arrangements		4,392,062	782,121	5,174,183
GRAND TOTAL	345,618,277	280,120,570	115,720,068	741,458,914